



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

**STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL**

WILLIAM THOMSON  
DEPUTY AUDITOR GENERAL

April 29, 2005

The Honorable Tom Horne  
Superintendent of Public Instruction  
Arizona Department of Education  
Executive Officer  
Arizona State Board of Education  
1535 West Jefferson Street  
Phoenix, AZ 85007

**Subject: Nazlini Community Junior High School**

Dear Mr. Horne:

In our July 21, 2004, letter to you, we requested that the Arizona State Board of Education take action on Nazlini Community Junior High School because the School had not complied with the *Uniform System of Financial Records for Arizona Charter Schools* (USFRCS).

We subsequently performed a status review of the School's internal controls as of February 17, 2005. The purpose of our status review was to determine whether the School was in substantial compliance with the USFRCS as of the date of our review. Our review consisted primarily of inquiries and selective testing of accounting records and control procedures. The review was more limited in scope than would be necessary to express an opinion on the School's internal controls. Accordingly, we do not express an opinion on its internal controls or ensure that all deficiencies were disclosed.

Based on our status review, the School has corrected a substantial portion of the deficiencies in our compliance review report. The remaining internal control deficiencies would not cause the School to be in noncompliance with the USFRCS.

However, we have not received the School's audit reports or USFRCS Compliance Questionnaire for the year ended June 30, 2004, which were due by March 31, 2005. Consequently, the School has not complied with the USFRCS and state law in regard to report submission.

The Honorable Tom Horne

April 29, 2005

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If you have questions concerning this matter, please call Magdalene Haggerty, Accounting Services Director, or me at (602) 553-0333.

Sincerely,

Debra K. Davenport  
Auditor General

DKD/MH/ms

cc: Governing Board

Ronald Arias, Principal

Nazlini Community Junior High School

Governing Board

Peach Springs Unified School District No. 8

Vince Yanez, Executive Director

Arizona State Board of Education

Vicki G. Salazar, Associate Superintendent of Financial Services

Arizona Department of Education